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**ABSTRACT**

5 It is an object to provide a laser beam machining method which can easily cut a machining target. The laser beam machining method irradiates laser light while positioning a focus point at the inside of a machining target to thereby form a treated area based on multiphoton absorption along a planned cutting line of the machining target inside the machining target and also form a minute cavity at a predetermined position corresponding to the treated area in the machining target.